

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
THURSDAY, JULY 10, 2014  
10:00 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Bob McQuade, Tim Tallman, Yelena Miller, Don Whipple, and Tina Winchester, Assessor's Office; and Benny Poole, Commissioners' Office. Minutes Recorder: Julie F. Burrows.

- I. IN THE MATTER OF CALL TO ORDER:**  
Commissioner David L. Case called the hearing to order at 10:00 a.m.
- II. IN THE MATTER OF ROLL CALL:**  
Commissioners David L. Case and Jim Tibbs were present.
- III. IN THE MATTER OF CHANGES TO THE AGENDA:**  
There were no changes to the agenda.
- IV. IN THE MATTER OF CORRECTION TO THE RECORD:**
- 6/27/14 Board of Equalization Hearings
    - Steven K. Ricks, Parcel No. S0412314800, Overall Assessed Value was Reduced to \$200,600 (\$199,600 Land; \$1,000 Improvement)

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, CORRECT THE JUNE 30, 2014, RECORD FOR PARCEL NO. S0412314800, STEVEN K. RICKS, TO MODIFY THE VALUE TO \$1,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$199,600 ON THE LAND, FOR A TOTAL VALUATION OF \$200,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.**

**V. IN THE MATTER OF NEW BUSINESS:**

**1. VALUATION APPEALS (*Authorize the Chairman to Sign*)**

D. Case stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

*[Staff and Appellant were sworn in.]*

**a. Hearings**

- **Francis Robert T R0799340050**

Appellant and Appraiser, T. Winchester, were present.

Appellant stated his name and address for the record, and presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

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J. Tibbs posed questions to Staff regarding the increase in land value. Staff explained that the land value increase was county-wide.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0799340050 TO \$328,400 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$120,000 ON THE LAND, FOR A TOTAL VALUATION OF \$448,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.**

**ACTION: J. TIBBS AMENDED HIS PREVIOUS MOTION LISTED UNDER "CORRECTION TO THE RECORD" AND MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, CORRECT THE JUNE 27, 2014, RECORD FOR PARCEL NO. S0412314800, STEVEN K. RICKS, TO MODIFY THE VALUE TO \$1,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$199,600 ON THE LAND, FOR A TOTAL VALUATION OF \$200,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.**

## **b. Changes / No Hearing (5)**

1. Davio Joseph	R8079560100
2. Jones Brian J	R5737760230
3. Keller Mike	R3219920014
4. Park Dean	R7406000525
5. Williams Duane B	R3699000371

## **c. No Changes / No Hearing (14)**

1. Brooks Janet Rae	S0628438866
2. Campbell Christopher A	R1376420210
3. Carter Hallie J	R2738510330
4. Frantz Randall Charles	R9313700140
5. Gilley Larry D	R7355910350
6. Green Crystal R	R1095180060
7. Griffith Jessica	S1224110301
8. Griffith Jessica	R7991130010
9. Harding And Carbone	S1004336415
10. Marchant Wendy	R5461660050
11. Petersen Kevin	R5646500130
12. Rowe Timothy Jeffrey	R3616580321
13. Skinner Timothy J	R8079550090
14. Williams Duane B	R8191500585

## **2. BOE ADJUSTMENTS (20) (Authorize the Chairman to Sign)**

1. Laramie Joshua A	R4865420070
2. Cisco Systems Capital Co	P7cisycap87
3. Cisco Systems Capital Co	P7cisycap88
4. Cisco Systems Capital Co	P7cisycap89
5. Case Chad	R2777500190
6. Us Bank Na	Plusbanco30
7. Us Bank Na	Plusbanco31
8. Us Bank Na	Plus+Bank04
9. Us Bank Na	Plus+Bank09
10. Us Bank Na	Plus+Bank15
11. Us Bank Na	Plus+Bank16

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12. Cable One	Plucabltv05
13. Cable One	Plucabltv08
14. Cable One	Plucabltv03
15. Cable One	Plcabonet09
16. Cable One	Pltcimeds01
17. Thomas Andrew C Herit	R6122250050
18. Reed Kimberly A	R6122250150
19. Way James A & Maria T	R2023720850
20. Vejar-Freeman Johnna K	R2904330700

**ACTION:** J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE CHANGES ON THE 5 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 14 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; APPROVE THE 20 BOE ADJUSTMENTS AS LISTED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.

**V. IN THE MATTER OF ADJOURNMENT:**

There being no further business to come before the Board on this date, the meeting was adjourned at 10:19 a.m.

  
David L. Case, Chairman

**ATTEST:**

  
Christopher D. Rich, Ada County Clerk